

ALCOHOLIC BEVERAGES TAX

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers. The tax rate for beer is 23 cents per gallon. The tax rate is 75 cents per gallon for wine and other dilute alcoholic beverages containing 14 percent or less alcohol, and \$1.35 for wine and other dilute beverages containing more than 14 percent alcohol, except wine produced in farm wineries. The rate for wine produced in farm wineries is 5 cents per gallon. The tax rate for alcohol and spirits is \$3.00 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

Table 3

ALCOHOLIC BEVERAGE GALLONS AND REVENUE FOR 1999

Month	Beer Gallons	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Light Wine Gallons	Alcohol, Spirits & Wines Revenues	Farm Winery Gallons	Farm Winery Revenue
January	3,180,701	\$724,243	212,353	7,251	218,073	\$802,306	1,022	\$50.57
February ...	3,017,985	687,198	122,558	4,634	100,600	444,880	188	9.31
March	3,199,630	728,556	131,689	5,646	117,044	485,569	302	14.94
April	3,613,794	822,776	180,344	6,633	146,614	653,348	300	14.87
May	3,484,748	793,832	140,329	6,224	131,842	522,987	150	7.42
June	3,991,664	908,633	160,988	5,318	120,416	574,653	606	29.94
July	4,196,007	955,441	175,454	6,346	146,198	638,131	514	25.42
August	3,845,088	875,515	159,148	5,294	111,998	562,909	562	27.81
September	3,790,376	863,078	171,999	5,586	132,641	617,681	1,033	51.04
October	3,872,632	881,798	162,174	5,817	127,080	583,402	417	20.66
November .	3,479,562	792,524	172,967	5,464	159,378	638,905	538	26.63
December .	3,336,836	759,575	188,828	6,963	196,945	716,294	645	31.91
Total	43,009,023	\$9,793,170	1,978,831	71,176	1,708,829	\$7,241,066	6,277	\$310.52

Chronology of Alcoholic Beverage Tax Rates*

Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3.0¢	\$.50	5.0¢	\$.15
May 1, 1937	3.5	.80	15.0	.40
May 30, 1947	4.0	1.00	20.0	.55
August 25, 1951	4.0	1.20	20.0	.55
June 1, 1963	6.0	1.60	20.0	.55
April 1, 1965	8.0	1.60	20.0	.55
July 1, 1972	10.0	2.00	75.0	.75
June 1, 1977	11.0	2.25	85.0	.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35

*Tax per gallon.